



# NASA Financial Management Manual

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## **FMM 9392 PERIODIC MONITORING CONTROLS PERFORMED BY CENTERS**

### **9392-1 GENERAL**

This chapter provides a list of reconciliation activities that Centers are required to perform on a daily, weekly, monthly, quarterly or at year-end. The Periodic Monitoring Controls Performed by Centers manual contains all procedures that must be executed within the timeframe stated in the manual and in FMM 9392-2A. Periodic meetings will be scheduled between Code BFC and all Centers to facilitate report the status of the monitoring controls in addition to the monthly submissions.

### **9392-2 REQUIRED MONITORING CONTROLS FOR SAP**

The procedures for these reports are contained in the Periodic Monitoring Controls Performed by Centers manual (see FMM Appendix 9392-2A) that can be found in the FMM online at <http://www.hq.nasa.gov/fmm/fmmsupp.htm>. A list of all Required Reconciliation Activities is shown in FMM Appendix 9392-2B.

### **9392-3 RESPONSIBILITY**

The Center DCFO F has ultimate responsibility for ensuring all procedures are performed and proper documentation is maintained. The Center DCFO (F) is also required to submit by email a summary that contains the status of each procedure, all exceptions and corrective actions to Code BF on a monthly basis.



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## **9392-2A    *REQUIRED MONITORING CONTROLS FOR SAP***

See Supplemental FMM Data Document at:

<http://www.hq.nasa.gov/fmm/fmmsupp.htm> . for a copy of the document.

**Report Titles and Numbers: Periodic Monitoring Controls Performed by Centers**

**ID/Reference No.   pd-03-0006**

<http://www.hq.nasa.gov/fmm/docs/pd-03-006.pdf>



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## 9392-2B LIST OF ALL REQUIRED RECONCILIATION ACTIVITIES

### EXHIBIT 1: LIST OF ALL REQUIRED RECONCILIATION ACTIVITIES

|    | Activity  | Daily or Weekly | Monthly         | Quarterly | Year-End | Start of Fiscal Year |
|----|---|-----------------|-----------------|-----------|----------|----------------------|
| 1  | Review Fund Balance with Treasury Activity                        | X               |                 |           |          |                      |
| 2  | Verify SF-224 <i>Statement of Transactions</i>                    |                 | X               |           |          |                      |
| 3  | Analyze SGL accounts for Abnormal Balances                        | X               |                 |           |          |                      |
| 4  | Verify Account Relationships                                      |                 | X<br>(Biweekly) |           |          |                      |
| 5  | Review Trial Balance for After Close Transactions                 |                 | X               |           |          |                      |
| 6  | Review Accounts Receivable and Accounts Payable                   |                 |                 | X         |          |                      |
| 7  | Reconcile and Review Reimbursable Activity                        |                 | X               |           |          |                      |
| 8  | Verify Labor Interface and Accruals                               |                 | X<br>(Biweekly) |           |          |                      |
| 9  | Review Blank Funds  |                 | X               |           |          |                      |
| 10 | Review Business Area and ALC Activity                             |                 | X               |           |          |                      |
| 11 | Module-to-Module Reconciliations                                  | X               |                 |           |          |                      |
| 12 | Review Unapproved Purchase Orders                                 |                 | X               |           |          |                      |
| 13 | Review Allotment Controls   |                 | X               |           |          |                      |
| 14 | Review Direct, Reimbursable, and Trust Funds for Invalid Postings |                 | X               |           |          |                      |
| 15 | Grant Activity/Letter of Credit Reconciliation                    |                 | X               |           |          |                      |
| 16 | Reconcile Cost Pool Allocations                                   |                 | X               |           |          |                      |



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|    | Activity  | Daily or Weekly | Monthly | Quarterly | Year-End | Start of Fiscal Year |
|----|---|-----------------|---------|-----------|----------|----------------------|
| 17 | Review All Unliquidated Obligations                             |                 |         | X         |          |                      |
| 18 | Review Obligations in Appropriations to be Canceled at Year End |                 |         |           | X        |                      |
| 19 | Review Commitments in Expiring Authority                        |                 |         | X         |          |                      |
| 20 | Review Unfilled Customer Orders in Expiring Funds               |                 |         |           | X        |                      |
| 21 | Compare Beginning Balances to Ending Balances                   |                 |         |           |          | X                    |